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Applicants:	Debra N. Welchel, et al.	Docket	20193
Serial No.:	10/743,844	Group:	3653
Confirmation	9083	Examiner:	Bollinger, David H.
Filed:	December 22, 2003		
For:	A Convertible Dispenser For Sheet Material		

**Amendment**

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Commissioner of Patents  
P. O. Box 1450  
Alexandria, VA 22313-1450

**Amendment After Final Rejection Under 37 C.F.R. § 1.116**

Sir:

Pursuant to 37 C.F.R. § 1.116 and in response to the Office Action in which the Examiner **finally rejected** claims 1-33 and which was mailed on July 26, 2005, the following amendments and remarks are submitted for your consideration. These amendments and remarks are offered in order to either reduce or, at the least more clearly define, the differences between the Applicants' position and that of the Examiner.

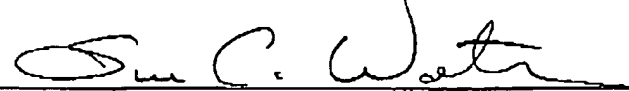
**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 9 and end on page 13 of this paper.

**CERTIFICATE OF TRANSMISSION**

I, Sue C. Watson, hereby certify that this correspondence is being facsimile transmitted to the United States Patent and Trademark Office Central Facsimile No.: (571) 273-8300 on January 26, 2006.

By

  
Sue C. Watson

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